

## REVENUE DEPARTMENT[701]

### Notice of Intended Action

**Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”**

**Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.**

Pursuant to the authority of Iowa Code sections 17A.3 and 421.14, the Department of Revenue proposes to amend Chapter 49, “Estimated Income Tax for Individuals,” Iowa Administrative Code.

The rules in Chapter 49 implement the payment of estimated income tax for individual withholding. This proposed amendment removes the requirement that the Department of Revenue mail a preaddressed estimate tax form to all resident taxpayers who filed an estimate tax form in the prior year. This amendment is in response to suggestions from the tax preparer community that mailing preaddressed estimate tax forms to all residents who filed in the prior year is no longer necessary.

The amendment will not necessitate additional expenditures by political subdivisions or agencies and entities which contract with political subdivisions.

Any interested person may make written suggestions or comments on this proposed amendment on or before December 2, 2014. Such written comments should be directed to the Policy Section, Policy and Communications Division, Department of Revenue, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306. Persons who want to convey their views orally should contact the Policy Section, Policy and Communications Division, Department of Revenue, at (515)281-8450 or at the Department of Revenue offices on the fourth floor of the Hoover State Office Building.

After analysis and review of this rule making, no adverse impact on jobs has been found.

This amendment is intended to implement Iowa Code section 422.16.

The following amendment is proposed.

Amend subrule 49.5(1) as follows:

**49.5(1) Resident forms.** ~~Resident taxpayers who have filed a prior year estimate tax form will receive by mail a preaddressed estimate tax reporting form.~~ Blank estimate tax forms are available from the department for those individuals resident taxpayers making state estimate payments for the first time or when the preaddressed form is misplaced or lost.